## **State of South Dakota**

## SEVENTY-SEVENTH SESSION LEGISLATIVE ASSEMBLY, 2002

357H0591

## SENATE BILL NO. 123

Introduced by: Senators Apa, de Hueck, Dennert, Duxbury, Greenfield, Kleven, Koskan, Madden, McCracken, Olson (Ed), Reedy, and Symens and Representatives Napoli, Abdallah, Garnos, Klaudt, Lange, Madsen, McCaulley, Rhoden, Slaughter, and Sutton (Duane)

- 1 FOR AN ACT ENTITLED, An Act to make it permissive for counties to levy a tax for
- 2 secondary roads in unorganized territories.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:
- 4 Section 1. That § 31-12-27 be amended to read as follows:
- 5 31-12-27. Each board of county commissioners shall may levy annually a tax upon the
- 6 taxable property within the county not included in any municipality, organized civil township,
- 7 or county road district organized pursuant to chapter 31-12A, to carry out the provisions of
- 8 § 31-12-26. The If a county levies a tax, the tax shall be levied and certified, become payable and
- 9 delinquent, and, if not paid, shall draw interest and penalty as other county taxes; and the. The
- 10 tax shall be used for such purposes.